

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
November 20, 2006
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Leonard W. Jones, CPA, President; Arthur M. Winstead, Jr., CPA, Vice President; Jordan C. Harris, Jr., Secretary-Treasurer; Norwood G. Clark, Jr., CPA; Tyrone Y. Cox, CPA; Thurman L. Gause; and Michael C. Jordan, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; and David Hooker, NCSA.

CALL TO ORDER: President Jones called the meeting to order at 10:05 a.m.

MINUTES: The minutes of the October 23, 2006, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The October 2006 financial statements were accepted as submitted.

NATIONAL ORGANIZATION ITEMS: Messrs. Clark and Harris moved to approve the response to the AICPA Exposure Draft of Proposed Statements on Standards for Valuation Services (SSVS), *Valuation of a Business Ownership Interest, Security, or Intangible Asset*. Motion passed.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Winstead moved and the Board approved the following recommendations of the Committee:

200507-041 - David T. Herman, Jr. - Approve the signed Consent Order (Appendix I).

200511-065 - David N. Hemphill - Approve the signed Consent Order (Appendix II).

200601-001 - Walter A. Skorski - Approve the signed Consent Order (Appendix III).

200603 -030 - Jack M. Price - Approve the signed Consent Order (Appendix IV).

200603-UT-034 - Close the matter without prejudice.

200605-039 - Jerry U. Britt - Messrs. Winstead and Cox moved to approve the signed Consent Order for permanent revocation. Motion passed with seven (7) affirmative votes and zero (0) negative votes (Appendix V).

200511-062 - Henry Paul Leonard, III - Messrs. Winstead and Gause moved to approve the signed Consent Order for permanent revocation. Motion passed with seven (7) affirmative votes and zero (0) negative votes (Appendix VI).

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:

Mr. Cox moved and the Board approved the following recommendations of the Committee:

Original Certificate Applications - The following were approved:

Richard G. Bauer	Allan C. Mark
Mary Alice Boyd	Adam C. Martin
Charles Memphrey Britt III	Brian M. May
Mary Umphlett Broglin	Robert Geoffrey McMurry
Dana Jeanette Call	Matthew Paul Mrosek
Annie Cheewing Chan	Kathleen Margaret Muga
Roderick Bruce Chisholm	Deepa Indravadan Patel
Summer Raub Comer	John G. Petralia
Micaela Kathleen Cuda	Daniel Anderson Puryear
Lauren Elizabeth Dalton	John Wesley Quick III
Patricia Anne Eifler	Justin Alexander Reese
Steven Burrell Farrar	Jordan Thomas Samuel
Maureen Lynn Fegley	David Alton Sisk
Kristin M. Grabofski	Nathanael Jackson Tarwasokono
Christina Hope Haisty	Jeremy Scott Taylor
Helen M. Harper	Stephanie Ann Thomas
Matt Christopher Hinnant	Rick Samuel Thompson
Keith Eric Howard	Richard Charles Tirrell
John Randal Huskins	David Jacob Townsend
Lindsay Anne Kellam	Christopher Allen Van Dyke
Dustin Michael Kern	Justin Timothy Walter
Alyson McCoy Lanier	Jeffrey Steven Weegar
Mark Ray Lemmond	Joseph Dorson White III
Daniel Woo Lim	Benjamin Mims Whitlock
Justin Michael Long	Graham M. Wienke
Clint Howard Maddox	Stanley Albart Wilson

Staff reviewed and recommended approval of the original application submitted by Samuel G. Monteith. Mr. Monteith failed to disclose a DWI conviction with his exam application but provided pertinent information with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Reciprocal Certificate Applications - The following were approved:

Ransford Ebo Banson	Synethia Denise Bromell
Kerri Kolody Berryman	Christopher Mark Cary
James C. Bourke	Michele Yee-Yu Chao

Christopher A. Coy
Ashley Justin John Dalnoot
Kate Ann FitzPatrick
Rachel Lynn Fleming
Sara Johnston Halperin
John F. Healy
Karen T. Horky
Nathan R. Iles
Cheryl Lynn Lyon
Robert John Migliaccio
Lauren Margaret Minch

Venus Ann Mitchell
Michael Ray Ostwalt
Gina Eastridge Reynolds
Keri Ann Rutland
Paul David Shilling
Jessica A. Stanley
Jennifer Grace Stevenson
Xiaohong Sun
James Lee Thacker
Jason Patrick Wells
Victoria P. Whetzel

Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

Steven F. Yackira T3839
Joseph Lewis Oringel T3840
Jennifer Grace Stevenson T3841
Gina Eastridge Reynolds T3842
James C. Bourke T3843
Jeffry L. Karr T3844
Mark Davison Belote T3845
Rachel Lynn Fleming T3846
Kevin C. Bennett T3847
David G. McIntee T3848

Lori Jeanne Carmichael T3849
Lauren Margaret Minch T3835
Cheryl Lynn Lyon T3908
Jessica A. Stanley T3909
James Lee Thacker T3910
Kate Anne FitzPatrick T3911
Christopher A. Coy T3912
Jennifer Nadine Kelly T3913
George Simms T3914
Steven Craig Anderson T3915

Reinstatements - The following were approved:

Kendra Beveridge Boyle #23013
Tammie B. Cartledge #26097
Lawrence Ray Crews #29411
Thomas Patrick Dunleavy #26697
Amy Elizabeth Johnson #19000
Kelly Campbell Kidney #29965

Kris Eller Ruckman #17756
Sidney Elizabeth Small #27649
Jennifer Hefner Ward #21587
Michael Anthony Winner #21872
Sarah Lynne Wolf #26014

Reissuance of New Certificate - The following were approved:

Theresa L. Boyd #17390
Charlotte Humphrey DePalmo #23592
Craig Lamar Foster #18402

Nicole Lindley Hendren #24536
James Michael Teal #12797

Firm Registrations - The following professional corporations and professional limited liability companies were approved by the Executive Director and ratified by the Board:

TAYLOR CALDWELL PLLC
CRAVER, GREEN AND COMPANY,
P.L.L.C.
Robin L. Herrick, CPA, P.A.
Stephen M. Himmelberg, CPA, PA
Teresa B. Lindsay, CPA, PLLC

McIntee Fusaro & Associates, PLLC
James F Sheppard CPA, P.C.
WASACZ & SKVORETZ LTD.
WithumSmith+Brown, A Professional
Corporation

Reclassifications - The Committee approved the following requests for retired status because the individuals are completely retired and do not receive any earned compensation for current personal services in any job whatsoever:

Roger Lee Blanchard #20090
William Alexander Spencer #10127

CPE Matters - Staff reviewed and recommended approval of the ethics courses from the organizations listed below. The Committee approved staff recommendation:

- "Ethics and Professional Conduct for North Carolina CPAs" by Western CPE (update)
- "Professional Ethics and Conduct for CPAs" by UNC-Charlotte, Belk College of Business (update)
- "2007 Professional Ethics and Conduct" by NCACPA (update)
- "2007 Professional Ethics and Conduct" by Rockness Education Services (update)
- "Ethics and Professional Conduct for North Carolina CPAs" by Professional Education Services, LP (update)

Staff recommended increasing the random CPE audit sample to three percent of licensees (approximately 500), plus all CPE conditionals. The Committee approved staff recommendation.

Examinations - The Committee reviewed and approved the following staff-approved applicants to sit for the Uniform CPA Examination:

Jennifer Adams
Stephen Aldrich
Alexander Arndt
Sarah Atkins
Kathryn Atkinson
Jennifer Austin
Timothy Avent
Jonathan Badgett

Stacey Barber
Adam Basch
Jonathan Bennett
Jonathan Bethel
Summer Biles
Charles Biney
John Bitsas
Morgan Blaisdell-Buck

Robert Borbet
Amy Boswell
Ryan Boward
David Branton
Adam Brotherton
Kelly Burns
Stacey Byrum
Wendell Campbell
Katelin Carnahan
Rita Carroll
Jocelyn Carter
Ronald Carter
Holly Chamra
Angel Chapman
Wendy Cheek
Dora Clay
Jennifer Colby
Crystal Conboy
Amy Cook
Sierra Cooley
Charlie Dail
Nhung Do
Tiffany Edwards
Ilene Eisenrod
Ron Emanuel
David Farmer
Andrew Francis
Erica Gonzalez
April Goodman
Brandon Green
Hope Greene
Daniel Halpin
Jennifer Harold
Brittany Harrill
Mark Hart
Bradley Hauss
Jonathan Hawkins
Talena Hawley
Debra Hemric
Tanya Hoffa
Deborah Holcomb
Ashley Hollenbeck
Christina Howard

Travis Hudgens
Anna Hunter
Kate Hwang
Ashley Ivey
Nicole Knowles
Darren Labean
Jon Lancaster
Nichole Lapointe
William Larkin
Christopher Loehr
Ivan Lujan
Lynn Mandell
Jennifer Massengill
Lori McClellion
Kevin McClure
Sally McClure
Nedra Miller
Alice Morris
Melissa Mullaney
Benjamin Murdock
Anthony Newton
Parker O'Daniel
Anastasios Omiridis
Kennethia Owens
Sharla Payton
Matthew Perry
Joseph Philpott
Julie Plexico
William Porter
Paige Prusia
Ryan Rate
Gwendolyn Reilly
Grace Reiser
Michael Rekrut
Judyth Richardson
Meggan Robinson
Ashley Royall
Loretta Ruppert
Amy Rydzy
Alison Scalvini
Sarah Schroeder
Joannis Sitaras
Lauren Smith

Angela Styons
Carolyn Taylor
Somp Thilavanh
Lindsey Ward
Allison Watkins
William "Whaley, III"

Jonathan Williams
William Williamson
Andrew Wright
Jack Yancey
Karlotta Young
Xia Yu

PUBLIC HEARING: President Jones moved to convene the Public Hearing scheduled to hear Case No. 200506-038, Clifford Arthur Clark. Mr. Clark was not present for the Hearing. Mr. Brooks was sworn in and presented testimony. Messrs. Jordan and Harris moved to approve a Board Order permanently revoking Mr. Clark's North Carolina CPA certificate. Motion passed with seven (7) affirmative votes and zero (0) negative votes. The entire Public Hearing is a matter of public record (Appendix VII).

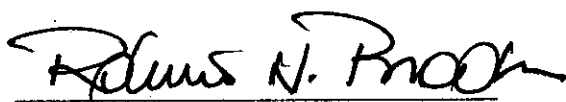
CLOSED SESSION: Messrs. Jordan and Gause moved to enter Closed Session with Executive Staff and Legal Counsel to discuss legal matters. Motion passed.

PUBLIC SESSION: Messrs. Clark and Jordan moved to re-enter Public Session to continue with the Agenda. Motion passed.

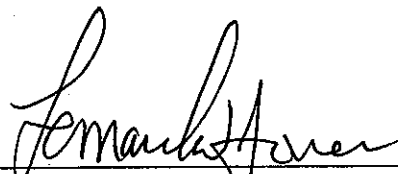
ADJOURNMENT: Messrs. Jordan and Harris moved to adjourn the meeting at 12:20 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Leonard W. Jones, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200507-041

IN THE MATTER OF:
David T. Herman, Jr., #3951
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 3951 as a Certified Public Accountant.
2. A client engaged Respondent in June of 2002 to represent the client before the Internal Revenue Service (IRS) regarding the client's tax liabilities.
3. On July 19, 2002, the client assigned his power of attorney (POA) without restrictions to Respondent with respect to Respondent's representation of the client before the IRS.
4. On January 31, 2004, Respondent submitted to the IRS an Offer in Compromise (OIC) on behalf of the client. On October 13, 2004, the IRS modified the OIC and returned it to Respondent.
5. Respondent exercised his professional judgment and, based on the client's POA, Respondent decided not to appeal the October 13, 2004, IRS's modified OIC decision.
6. In December of 2004, Respondent informed the client's sister that Respondent was terminating his relationship with the client.
7. On January 12, 2005, the client's new CPA, on behalf of the client, requested specific client records be returned which Respondent provided on January 13, 2005.
8. On February 2, 2005, the client's sister requested the return of all of the client's records. Believing that all client records had been previously returned, no additional client records were returned until September 28, 2005, when Respondent found additional original client records "tucked behind



[client's] January 2002 OIC" and thereupon returned additional original client records to the client's new CPA.

9. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's failure to return all client records upon demand constitutes a violation of NCGS 93-12 (9)e and 21 NCAC 8N .0305.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

CONSENTED TO THIS THE 23RD DAY OF OCTOBER, 2006.

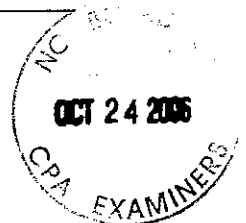
David T Herman Jr
Respondent

APPROVED BY THE BOARD THIS THE 20th DAY OF November, 2006.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY: Samuel Jones
President



NORTH CAROLINA
WAKE COUNTY

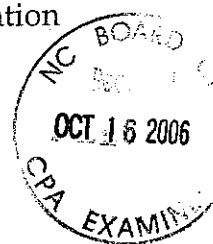
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200511-065

IN THE MATTER OF:
David N. Hemphill, #11778
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. At all times relevant Respondent was the holder of North Carolina certificate number 11778 as a Certified Public Accountant or was eligible for reissuance of Respondent's CPA license.
2. Respondent informed the Board in a January 31, 2004, letter that he had failed to complete a peer review required by the statutes and laws for the firm David N. Hemphill, CPA.
3. The Board issued an Order on December 20, 2004, suspending Respondent's CPA certificate and firm registration for at least thirty (30) days and until the Board received his peer review.
4. On November 14, 2005, the Board received Respondent's peer review report, letter of comments, letter of response, and letter of acceptance.
5. Respondent's peer review resulted in an adverse opinion with a noted deficiency of failure to comply with the annual continuing professional education (CPE) requirement of the Board.
6. Board staff wrote to Respondent requesting the certificates of completion for his CPE for 2000, 2001, 2002, 2003, and 2004.
7. In the certificates of completion that Respondent provided, there was only proof of completion for three (3) hours of CPE for calendar year 2002.
8. However, on his 2003-2004 individual certificate renewal which Respondent completed and signed, "...under penalties of perjury...", on June 30, 2003, Respondent stated that he had completed thirty-six (36) hours of CPE during the calendar year 2002. Respondent's North Carolina CPA certificate had been renewed by the Board for 2003-2004 based on the inaccurate information provided on the certificate renewal.



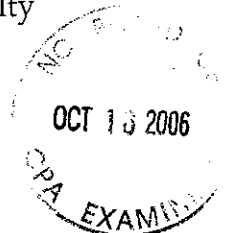
9. Respondent knew or should have known in June of 2003 that he was ineligible to renew his certificate for 2003-2004 because he failed to comply with CPE requirements as mandated by 21 NCAC .08G .0401(e).
10. Nonetheless, Respondent continued to practice as a CPA for five hundred thirty-eight (538) days until, as described above, his certificate was suspended on December 20, 2004, for violation of 21 NCAC 8M .0102 (current rule 8M .0105).
11. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's failure to comply with generally accepted accounting principles and generally accepted auditing standards as set out above constitutes violations of NCGS 93-12 (9)e and 21 NCAC 8N .0209 and .0403.
3. Respondent's false representation of the CPE information as provided on his 2003-2004 certificate renewal as set out above constitutes violations NCGS 93-12 (8b) and 93-12 (9), and 21 NCAC 8G .0401(e), 8N .0201, .0202(b)(3) and (4), and .0203.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's CPA certificate shall be revoked for a period of two years from the date this Order is approved by the Board and Respondent must submit to the Board a request for modification of discipline prior to submitting any application for reissuance of his certificate;
2. Respondent shall remit a one thousand dollar (\$1,000.00) civil penalty within six months of the date this Order is approved by the Board;



3. Respondent shall remit administrative costs of five hundred dollars (\$500.00) with this Order;
4. In the six (6) months prior to submitting any application for reissuance, Respondent must complete forty (40) additional hours of CPE in a group-study format. Said forty (40) hours of CPE may not be used to meet the continuing professional education requirements for either reissuance or renewal;
5. Included in the forty (40) hours of CPE required for reissuance, Respondent must complete the North Carolina Association of Certified Public Accountants eight (8) hour group-study course entitled "N. C. Accountancy Law, Ethics, Principles and Professional Responsibilities" in order to meet the eight (8) hour accountancy law course requirement pursuant to 21 NCAC 8F .0504; and
6. Upon reissuance of his CPA certificate and firm registration, Respondent must have all audits, reviews, and compilations reviewed by a reviewer approved by the Board until such time as Respondent receives an unmodified opinion on a peer review containing audits, reviews, and compilations.

CONSENTED TO THIS THE 12th DAY OF OCTOBER, 2006.

David N. Hemphill
Respondent

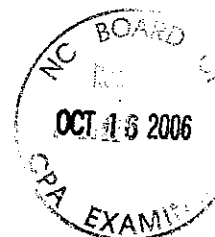
APPROVED BY THE BOARD THIS THE 20th DAY OF November, 2006.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY:

Lamar L. Spivey
President



NORTH CAROLINA
WAKE COUNTY

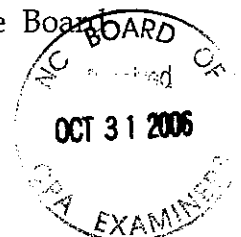
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200601-001

IN THE MATTER OF:
Walter A. Skorski, #28658
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 28658 as a Certified Public Accountant.
2. Respondent was engaged to prepare a client's 2004 income tax returns and was to return the client's records after the returns were completed. The tax returns were completed on or about June 30, 2005, but Respondent did not give back the client's records when Respondent sent the client the completed tax returns.
3. Upon the client's demand for the client records, Respondent told the client that he would mail the records to the client, or would hand deliver the records when Respondent was traveling in the client's home state. The client subsequently made numerous attempts to contact Respondent regarding the unreturned records but the client records were not returned.
4. In responding to Board correspondence regarding the return of the client records, Respondent stated that he had attempted to return the records in September of 2005 but claimed that the mailing was returned because the US Postal Service could not obtain a signature for the "priority" mailing.
5. The client verified to the Board that all client records were received on February 2, 2006, and informed the Board that "circumstance existed that may have resulted in miscommunication" between Respondent and the client.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board.



ex parte, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.


BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12 (9)e and 21 NCAC 08N .0305 (a).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

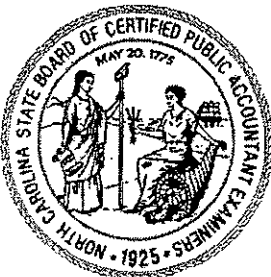
CONSENTED TO THIS THE 30TH DAY OF OCTOBER, 2006.

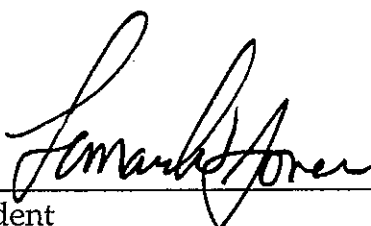


Respondent

APPROVED BY THE BOARD THIS THE 20TH DAY OF NOVEMBER, 2006.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 

President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200603-030

IN THE MATTER OF:
Jack M. Price, CPA, #16022
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 16022 as a Certified Public Accountant.
2. Respondent was a CPA employee of a duly registered CPA professional limited liability partnership (CPA firm).
3. On or about April 12, 2005, Respondent, without authorization, and while still employed at CPA firm, e-mailed a copy of the CPA firm client list to himself at Respondent's home.
4. Some time after Respondent had decided to resign from CPA firm, but prior to date he informed his employer of his plan to resign, Respondent, without authorization from his employer, accessed client files at the CPA firm on October 2 and 3, 2005, retaining copies of tax returns for CPA firm's clients including at least seven companies and three individuals.
5. Respondent subsequently resigned from the CPA firm effective October 3, 2005, and, without CPA firm authorization took with him copies of client records belonging to the CPA firm.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.



BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12 (9)e and 21 NCAC 08N .0203 and .0205(a).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

CONSENTED TO THIS THE 30th DAY OF October, 2006.

Jack M Price
Respondent

APPROVED BY THE BOARD THIS THE 20th DAY OF November, 2006.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY: Lemuel H. Jones
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

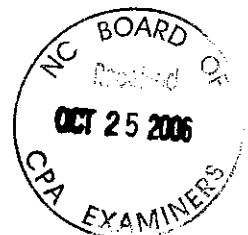
CASE #: 200605-039

IN THE MATTER OF:
Jerry Uriah Britt, #13952
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 13952 as a Certified Public Accountant.
2. Respondent failed to timely file his individual federal and state tax returns for 2001, 2002, 2003, and 2004. The outstanding tax liability for 2001-2004 federal tax returns was \$4,101.00 and has been paid with penalties and interest. The outstanding tax liability for 2001-2004 state tax returns was \$3,452.00 and has been paid with penalties and interest.
3. On May 22, 2006, Respondent entered a guilty plea to two (2) counts of willfully failing to file his North Carolina personal tax returns for 2003 and 2004. Respondent was thereupon convicted and sentenced to ninety (90) days in custody, which sentence was suspended, and Respondent was placed on twelve (12) months of supervised probation. In addition, Respondent was required to perform ninety-six (96) hours of community service and pay a four hundred dollar (\$400.00) fine.
4. During the period from 2001 through 2003, Respondent failed to pay employer withholdings for nine (9) quarters in the amount of \$11,763.42. The outstanding balance of \$10,542.00 is being paid in monthly installments of five hundred dollars (\$500.00).
5. Respondent was also a respondent in at least three prior Consent Orders with this Board pertaining to failures to timely obtain peer reviews and failures to comply with Board Orders.



6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 93-12 (9)b, (9)d and (9)e, and 21 NCAC 8N .0201, .0202 (a), .0203 (b)(1), .0204 (b), and .0207.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Jerry Uriah Britt, is hereby permanently revoked.

CONSENTED TO THIS THE 17th DAY OF October, 2006.

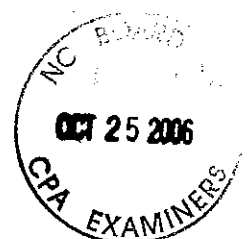
Jerry Uriah Britt
Respondent

APPROVED BY THE BOARD THIS THE 20th DAY OF November, 2006.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY: L. Mark Hoffman
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200511-062

IN THE MATTER OF:
Henry Paul Leonard, III, #24816
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 24816 as a Certified Public Accountant.
2. In October of 2005, Respondent was convicted of attempted solicitation by computer of sex with a child which is a Class 1 Misdemeanor..
3. Respondent was sentenced to thirty (30) days in custody, which sentence was suspended, and he was placed on twelve (12) months of supervised probation. In addition, Respondent was required to pay a one hundred dollar (\$100.00) fine, one hundred ten dollars (\$110.00) in Court costs, and two hundred dollars (\$200.00) in community service fees. Respondent was required to complete one hundred (100) hours of community service within ninety (90) days of his sentence date. Further, Respondent is not allowed to use a computer other than at work, and was ordered to comply with other restrictions and requirements.
4. On October 5, 2005, the Grand Jury for Superior Court in Davidson County issued 24 indictments against Respondent for "Third Degree Exploitation of a Minor." On November 16, 2006, Respondent entered a guilty plea to one felony count of third degree exploitation of a minor in Davidson County. He was sentenced to 5 years probation, with six months intensive probation and ordered to attend the sex offenders program.
5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

Consent Order - 2
Henry Paul Leonard, III

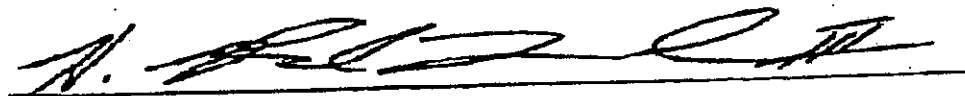
BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12 (9)a, NCGS 93-12(9)e and 21 NCAC 8N .0201 and .0203 (b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Henry Paul Leonard, III, is hereby permanently revoked.

CONSENTED TO THIS THE 18th DAY OF November, 2006.


Respondent

APPROVED BY THE BOARD THIS THE 20th DAY OF NOVEMBER
2006.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200506-038

IN THE MATTER OF:
Clifford Arthur Clark, #9433
Respondent

BOARD ORDER

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on November 20, 2006, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina. In 1986, Respondent forfeited his certificate, but, under the Rules of the Board, Respondent could otherwise apply for reinstatement of his certificate, and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board. The Board has jurisdiction over the Respondent and this matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was not present at the Hearing and was not represented by counsel.

7. On or about July 11, 2002, Respondent signed an agreement with a former employer and others in which he acknowledged the unauthorized withdrawal of \$1,479,064.00 by Respondent and a company owned by Respondent from one or more accounts of Respondent's former employer. Said agreement was effective on July 30, 2002, and provided for repayment of the unauthorized withdrawals, resignation of Respondent, and confidentiality in exchange for the former employer's agreement not to initiate legal action against Respondent and not to cause "anyone else to commence any legal proceedings of any nature in any forum" regarding the matter.

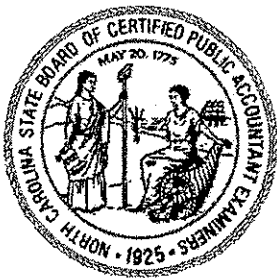
CONCLUSIONS OF LAW

1. Respondent's misappropriation of funds is a violation of 21 NCGS 93-12 (9) and 21 NCAC 8N .0203, and thus 21 NCAC 8F .0111(a).

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Clifford Arthur Clark, is hereby permanently revoked.

This the 20th day of November 2006.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: *L. Mark Jones*
President